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HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Greene to Engrossed House Bill No. 246 by Representative Pope

AMENDMENT NO. 1

On page 1, line 2, after "Section" and before "of the" change "21(C)(20)" to "21(K)"

AMENDMENT NO. 2

On page 1, line 4, after "spouses;" and before "to" insert the following:

"to provide for the amount of the exemption; to prohibit the loss of revenue associated with this exemption from impacting the calculation of millage rates by taxing authorities; to require taxing authorities to absorb the loss of revenue as a result of this exemption; to prohibit the reappraisal and valuation of property for purposes of millage adjustment under certain circumstances; to require a local election called by resolution or ordinance by the local governing authority for the establishment of the exemption;"

AMENDMENT NO. 3

On page 1, at the beginning of line 10, delete "amend Article VII, Section 21(C)(20)" and insert "add Article VII, Section 21(K)"

AMENDMENT NO. 4

On page 1, delete lines 16 and 17 in their entirety and from the beginning of line 18, delete "(20) Property" and insert the following:

"(K)(1) In addition to the homestead exemption authorized under the provisions of Article VII, Section 20 of this constitution, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, the next seven thousand five hundred dollars of the assessed valuation of property"

AMENDMENT NO. 5

On page 1, line 20 after "Affairs" and before the period "." insert "shall be exempt from ad valorem taxation"

AMENDMENT NO. 6

On page 2, at the end of line 4, after "property." insert the following:

"If property eligible for the exemption provided for in this Paragraph has an assessed value in excess of fifteen thousand dollars, ad valorem property taxes shall apply to the assessment in excess of fifteen thousand dollars."

1 AMENDMENT NO. 7

2 On page 2, delete line 5 in its entirety and insert the following:

3 ~~"(2) Notwithstanding any provision of this Constitution to the contrary, the~~
 4 ~~property assessment of a property for which this exemption has been claimed, to the~~
 5 ~~extent of seven thousand five hundred dollars, shall not be treated as taxable property~~
 6 ~~for purposes of any subsequent reappraisals and valuation for millage adjustment~~
 7 ~~purposes under Article VII, Section 23(B) of this Constitution. The decrease in the~~
 8 ~~total amount of ad valorem tax collected by a taxing authority as a result of the~~
 9 ~~exemption shall be absorbed by the taxing authority and shall not create any~~
 10 ~~additional tax liability for other taxpayers in the taxing district as a result of any~~
 11 ~~subsequent reappraisal and valuation or millage adjustment. Implementation of the~~
 12 ~~exemption authorized in this Paragraph shall neither trigger nor be cause for a~~
 13 ~~reappraisal of property, or an adjustment of millages pursuant to the provisions of~~
 14 ~~Article VII, Section 23(B) of this Constitution.~~

15 (3) The exemption provided for in this Paragraph shall only extend and apply
 16 in a parish if it is established through an election which shall be called by either an
 17 ordinance or a resolution from the parish governing authority. The proposition shall
 18 state that the exemption shall extend and apply in the parish and become effective
 19 only after the question of its adoption has been approved by a majority of the
 20 registered voters of the parish voting in an election held for that purpose."

21 AMENDMENT NO. 8

22 On page 2, delete line 15 in its entirety and insert the following:

23 "To exempt from ad valorem tax, in addition to the homestead exemption, the next
 24 seventy-five thousand dollars of value of property"

25 AMENDMENT NO. 926 On page 2, line 20, after "property" and before the period "." insert a semicolon ";" and insert
27 the following:

28 " to require the taxing authority to absorb any decrease in the total amount of ad
 29 valorem taxes collected as a result of this exemption; to prohibit the exemption from
 30 creating any additional tax liability for other property taxpayers; to prohibit
 31 implementation of the exemption from triggering reappraisal of property or
 32 adjustment of millages; provides that the exemption shall only extend and apply if
 33 established through an election called by the local governing authority and approved
 34 by a majority of the registered voters in an election held for that purpose"

35 AMENDMENT NO. 10

36 On page 2, line 21, after "Section" change "21(C)(20)" to "21(K)"